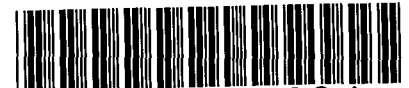


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June 9, 2006

Mr. Ernest G. Johnson  
Director, Utilities Division  
Arizona Corporation Commission  
1200 West Washington Street  
Phoenix, Arizona 85007

AZ CORP COMMISSION  
DOCUMENT CONTROL

**Re: Compliance Filing – Docket No. T-03406A-04-0232, Decision No. 67977  
Eschelon Telecom of Arizona, Inc.**

Dear Mr. Johnson:

In its Decision No. 67977, in Docket No. T-03406A-04-0232, the Commission ordered that by June 30 of each year Eschelon Telecom of Arizona, Inc. (Eschelon) was to “provide to Staff the allocated Arizona percentage of actual capital expenditures by the categories listed on the Company’s website and provided to the Securities and Exchange Commission.” Eschelon has analyzed its 2005 capital expenditures and determined the following with respect to the percentage of each expenditure category applicable to the Company’s Arizona operations:

Vehicles	11%
Furniture and Fixtures	19%
Leasehold Improvements	0%
Switch Equipment	5%
Capitalized Labor	1%
Capitalized Customer Installations	15%

Arizona Percentage of Total Company/ Total Capital Expenditures	6%
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I have enclosed the original and 14 copies of this filing. Please date stamp one copy and return it in the enclosed, self-addressed stamped envelope for our records. Please contact the undersigned with questions or concerns.

Sincerely,

Cathy Murray  
Manager, Regulatory Affairs  
Eschelon Telecom, Inc.  
Phone: 612-436-1632  
Fax: 612-436-6816  
Email: [camurray@eschelon.com](mailto:camurray@eschelon.com)

cc: Christopher C. Kempley, Esq., Chief Counsel, Legal Division, ACC